

Attachment B

Fire Tax Transfer Calculation Illustration - 20% GF Increment Share
Using 2011-12 Increment Data for Illustration
ALL TAX DATA BEFORE REDUCTIONS FOR RDAs

	year 0	year 1	year 2	year 3	year 4	year 5	year 6	year 7	Year 8	Year 9	year 10	year 11	year 12	year 13	year 14
		2%	2%	3%	3%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Example Annual Growth Rates															
Current Year Tax Allocation - Before RDA (not including Flip/Swap)															
General Fund Allocation before Transfer	128,596,312	131,168,238	133,791,603	137,805,351	141,939,512	147,617,092	153,521,776	159,662,647	166,049,153	172,691,119	179,598,764	186,782,715	194,254,024	202,024,185	210,105,152
Proposed Base Payment Transferred to Fire	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)
General Fund Allocation after Base Payment	122,696,312	125,268,238	127,891,603	131,905,351	136,039,512	141,717,092	147,621,776	153,762,647	160,149,153	166,791,119	173,698,764	180,882,715	188,354,024	196,124,185	204,205,152
Less: Allocation to General Fund in Prior Year (after Base Payment)	(122,696,312)	(125,268,238)	(127,891,603)	(131,905,351)	(136,039,512)	(141,717,092)	(147,621,776)	(153,762,647)	(160,149,153)	(166,791,119)	(173,698,764)	(180,882,715)	(188,354,024)	(196,124,185)	(204,205,152)
Change in CY Adjusted GF Allocation over GF Base Year Allocation (GF's Increment)	2,571,926	2,623,365	4,013,748	4,134,151	5,677,580	5,904,684	6,140,871	6,386,506	6,641,966	6,907,645	7,183,951	7,471,309	7,770,161	8,080,967	
Multiply by Increment Share Percent Per Negotiated Agreement BOS/Resolutions	0%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
- (Percentage of Adjusted GF Increment shifted to Fire)															
Amount of CY GF's Increment Transferred to Fire	-	524,673	802,750	826,832	1,135,516	1,180,937	1,228,174	1,277,301	1,328,393	1,381,529	1,436,790	1,494,262	1,554,032	1,616,193	
Fire Total Property Tax Allocation Summary															
Base Payment	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000
Cumulative Increment Shared	-	524,673	1,327,423	2,154,255	3,289,771	4,470,708	5,699,882	6,976,183	8,304,576	9,686,105	11,122,895	12,617,157	14,171,189	15,787,382	
Total Transfer from General Fund	5,900,000	6,424,673	7,227,423	8,054,255	9,189,771	10,370,708	11,599,882	12,876,183	14,204,576	15,586,105	17,022,895	18,517,157	20,071,189	21,687,382	
Fire Allocation before Transfer	30,649,601	31,262,593	32,200,471	33,166,485	34,493,144	35,872,870	37,307,785	38,800,096	40,352,100	41,966,184	43,644,831	45,390,924	47,208,249	49,094,499	
Total Fire District Property Tax Revenues after Transfer	30,048,628	36,549,601	37,687,266	39,427,894	41,220,740	43,682,915	46,243,578	48,906,667	51,678,279	54,562,678	57,562,289	60,687,726	63,907,761	67,277,438	70,781,691
Allocable taxes within Fire District Territory	250,612,249	255,624,494	260,736,884	268,559,094	276,615,867	287,680,502	299,187,722	311,155,231	323,601,440	336,545,498	350,007,318	364,007,611	378,567,915	383,710,632	409,459,057
Fire Share after Transfer (Average TRA Allocation)	14,298%	14,454%	14,681%	14,902%	15,185%	15,456%	15,716%	15,969%	16,211%	16,443%	16,667%	16,881%	17,089%	17,287%	
Fire Share before Transfer (Average TRA Allocation)	11,990%														
General Fund Allocation Summary															
General Fund Allocation (Before transfer)	128,596,312	131,168,238	133,791,603	137,805,351	141,939,512	147,617,092	153,521,776	159,662,647	166,049,153	172,691,119	179,598,764	186,782,715	194,254,024	202,024,185	210,105,152
Less: Initial Base Transfer	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)	(5,900,000)
Less: Growth Transfer	-	(524,673)	(1,327,423)	(2,154,255)	(3,289,771)	(4,470,708)	(5,699,882)	(6,976,183)	(8,304,576)	(9,686,105)	(11,122,895)	(12,617,157)	(14,171,189)	(15,787,382)	
Net to General Fund (after Transfer and Prior to Reductions for RDA)	122,696,312	125,268,238	127,891,603	131,905,351	136,039,512	141,717,092	147,621,776	153,762,647	160,149,153	166,791,119	173,698,764	180,882,715	188,354,024	196,124,185	204,205,152